

***Effective 3/28/2016***

**63G-6a-1206.3 Auditing of books of contractor or subcontractor.**

- (1) A procurement officer or an audit entity under contract with the procurement unit may audit the books and records of a contractor or subcontractor.
- (2) An audit under Subsection (1):
  - (a) is limited to the books and records that relate to the applicable contract or subcontract; and
  - (b) may occur only at a reasonable time and place.
- (3) A contractor shall maintain all books and records relating to a contract for six years after the day on which the contractor receives the final payment under the contract, or until all audits initiated under this section within the six-year period have been completed, whichever is later.
- (4) A subcontractor shall maintain all books and records relating to a subcontract for six years after the day on which the subcontractor receives the final payment under the subcontract, or until all audits initiated under this section within the six-year period have been completed, whichever is later.

Enacted by Chapter 355, 2016 General Session